

2. Advances granted to Treasury Officers under Article 303 (g), Mysore Financial Code, Volume I, for expenses in connection with the remittance of treasure should not be treated as final charges but accounted for initially under the head "Advances Repayable—Civil Advances—(f) Objection Book Advances—(ii) Civil (Treasuries) since April 1950—(3) Other Advances" pending clearance by transfer to the appropriate heads, on receipt of the final vouchers, when the duty is completed.

3. Necessary amendments to the Mysore Financial Code, Volume I, will issue in due course.

N. MADHAVA RAO,

*Secretary to Government,
Finance Department.*

Issues instructions regarding observance of rules relating to incurring of expenditure against Budget Grants.

OFFICIAL MEMORANDUM

ORDER No. FL. (B). 14695-795—BUD. 56-53-1, DATED BANGALORE,
THE 20TH JANUARY 1954.

Government view with concern the tendency on the part of Heads of Departments to operate on Budget Grants either without obtaining the necessary sanction of Government or, as is more often the case, in anticipation of sanction. It has to be understood clearly by all Government Officers that a mere provision in the Budget is no authority to incur expenditure and that incurring expenditure in anticipation of sanction is highly objectionable, since commitments are thereby created in advance and the sanctioning authority is left with no alternative but to accord *ex-post facto* approval to something already done.

Government would, therefore, impress upon all Heads of Departments the need for strict observance by them of the inviolable rule that no Budget grant should be utilised without obtaining competent sanction or in anticipation of the same and would add further that serious notice will be taken in future of such infringement of the conditions laid down in Article 14 of the Mysore Financial Code, Volume I, for incurring expenditure from public funds.

N. MADHAVA RAO,

*Secretary to Government,
Finance Department.*

Issues instructions for expeditious disposal of Pension cases.

OFFICIAL MEMORANDUM

ORDER No. FL. 6640-6740—S. & A. 102-53-2, DATED BANGALORE,
THE 22ND JANUARY 1954.

Of late, instances of inordinate delay in the disposal of cases relating to final and anticipatory pensions are coming to the notice of Government frequently. The persons affected have been representing their hardships and requesting Government for arranging the early disposal of their pensions and this has been resulting in unnecessary correspondence with the Accountant General and the Heads of Departments. The delay is attributed to the incomplete and insufficient information regarding service, pay, leave taken, payment of pensionary contribution, etc., which does not reflect well of the manner in which the service books are maintained in several offices, in spite of the clear rules in the Mysore Services Regulations and Financial Code, Volume I and several instructions thereupon,